

**IN THE COURT OF APPEALS OF IOWA**

No. 18-0423  
Filed February 6, 2019

**IN RE THE MARRIAGE OF MAJA LIANA CLAYTON  
AND SCOTT ELLIOTT CLAYTON**

**Upon the Petition of  
MAJA LIANA CLAYTON,**  
Petitioner-Appellee,

**And Concerning  
SCOTT ELLIOTT CLAYTON,**  
Respondent-Appellant.

---

Appeal from the Iowa District Court for Poweshiek County, Joel D. Yates,  
Judge.

Respondent appeals from an order denying his petition for modification.

**AFFIRMED.**

Christopher A. Clausen of Clausen Law Office, Ames, for appellant.

Reyne L. See of Peglow, O'Hare & See, P.L.C., Marshalltown, for appellee.

Considered by Vogel, C.J., and Vaitheswaran and McDonald, JJ.

**McDONALD, Judge.**

Scott Clayton filed a petition to modify his child support obligation, seeking to reduce the amount of his child support obligation. Maja Clayton, his former spouse, filed a counterclaim, seeking to increase Scott's child support obligation. The district court denied Scott's petition and granted Maja's counterclaim. In so doing, the district court made explicit credibility findings that Scott's testimony and evidence regarding his income was not credible. In contrast, the district court found Maja's testimony and evidence credible. Scott timely filed this appeal.

On de novo review, see *In re Marriage of Robbins*, 510 N.W.2d 844, 844 (Iowa 1994), we affirm the judgment of the district court. The more credible evidence, including the parties' testimony, expert testimony, tax returns, and other financial records, supports the district court's findings regarding Scott and Maja's respective incomes. See *In re Marriage of Knickerbocker*, 601 N.W.2d 48, 51 (Iowa 1999) ("In calculating child support, the first step is to determine the parents' current monthly net income from the most reliable evidence presented."); *Hillman v. Cannon*, No. 11-0367, 2011 WL 6670657, at \*6 (Iowa Ct. App. Dec. 21, 2011) (discussing evidence relevant to establishing a partnership); *In re Marriage of Will*, 602 N.W.2d 202, 204 (Iowa Ct. App. 1999) (explaining that "completed federal and/or state income tax returns are the best evidence of income and tax liability").

We have considered each of the parties' arguments whether or not set forth explicitly herein. We affirm the judgment of the district court without further opinion. See Iowa Ct. R. 21.26(1)(a),(d),(e). We decline Maja's request for appellate attorney fees. See Iowa Code §598.36 (2017) (allowing for an award of fees).

**AFFIRMED.**